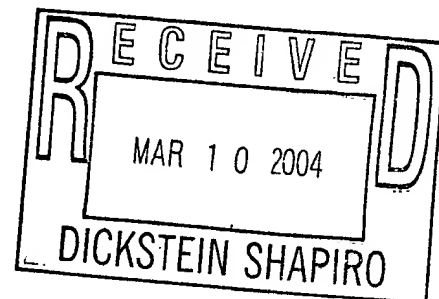


TAKAHASHI & KITAYAMA4TH FL., TOHSEI BLDG., 3-12-1 TAITO, TAITO-KU
TOKYO 110-0016 JAPANKEISHIRO TAKAHASHI Dr. Sci. Physics
MIKIO KITAYAMA M. Eng. ElectronicsYOSHIHIRO ADACHI LL.B. & B.A. Poli. Sci.
SHIN-ICHI UKAI B.A. Philosophy
AKIRA TANAKA M. Sci. PhysicsTELEPHONE: 81-3-3832-8095
FACSIMILE: 81-3-3834-8117(GIII, GIV)
81-3-3834-9117(GII)
e-mail: master@tkpatent.jpVIA FACSIMILE

March 10, 2004

Mr. Steven I. Weisburd
DICKSTEIN SHAPIRO MORIN & OSHINSKY LLP
1177 Avenue of the Americas; 41st Floor
New York, NEW YORK 10036-2714
USARe: U. S. Application No. 09/866,421
Your Ref: T2171.0195/P195
Yamaha Ref.: H-7195US-B1
Our Ref: WY-504-USD

Dear Mr. Weisburd:

Thank you for your letter of February 18, 2004 informing us of the RCE and a Preliminary Amendment.

We reviewed the content of new claims, based on the disclosure in the specification, especially page 13, line 26 to page 15, line 21, and the drawings, especially Fig. 1. Claims 45, 48 and 51 contains an expression "anisotropically etching". Fig. 1 shows a side wall spacer 30b which is usually formed by anisotropic etching. However, the specification recites only "etching". We propose to delete "anisotropically" from claims 45, 48, and 51. We consider that other contents of the new claims are supported by the disclosure in the specification.

Very Truly Yours:

A handwritten signature in cursive script that reads "Keishiro Takahashi".

Dr. Keishiro Takahashi

KT:wt